



## STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
 (916) 322-2270 • FAX (916) 324-3984  
[www.boe.ca.gov](http://www.boe.ca.gov)

BETTY T. YEE  
 First District, San Francisco

SEN. GEORGE RUNNER (RET.)  
 Second District, Lancaster

MICHELLE STEEL  
 Third District, Orange County

JEROME E. HORTON  
 Fourth District, Los Angeles

JOHN CHIANG  
 State Controller

CYNTHIA BRIDGES  
 Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**October 23-25, 2012**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Tuesday, October 23, 2012**

The following is a preliminary record of Board actions taken at the October 23-25, 2012 Culver City Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

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**Board Meeting**

- A. Homeowner and Renter Property Tax Assistance Appeals Hearings  
 There are no items for this matter.

**B. Corporate Franchise and Personal Income Tax Appeals Hearings**

B1. Gerald J. Marcil and Carol L. Marcil, 458832

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal granted.	Mr. Horton	No
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~B2. Shin P. Yang and Connie L. Deng, 589501~~

~~B3. Bret A. Curtis and Yecenia M. Curtis, 594236~~

**B4. Thomas L. Cantor and Cheryl A. Cantor, 597487**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**B5. JK Group, LLC, 448306**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~B6. Sean Brunske, 597425~~~~B7. Cha Radiology Associate, 595850~~**C. Sales and Use Tax Appeals Hearings**~~C1. Deanna Robinson Interiors, Inc., 519485 (EA)~~~~C2. Life-Care Home Health and Medical Supplies, Inc., 495335 (AS)~~~~C3. Stainless Fixtures, Inc., 505327 (AP)~~**C4. Mordehay Rabinowiz, 489446 (AC)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**D. Special Taxes Appeals Hearing**

This item is scheduled for Thursday, October 25, 2012.

There are no items for following matters:

- E. Property Tax Appeals Hearings
- F. Public Hearings

**G. Tax Program Nonappearance Matters – Consent****G1. Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
  1. Mica Industries, Inc., 352527 (EA)
  2. Ibrahim Fayez Saloum, 533106 (EH)
  3. Luis Gerardo Mendivelso Torres, 522897 (EA)
  4. PAD, 460686 (EH)
  5. Dolce Enoteca, LLC, 532495 (AS)
  6. Luis Alfredo Miranda and Eva Guardado, 528936 (AC)
  7. The Entertainment Group (TEG), Inc., 533444 (AA)
  8. Behzad Bandari, 518636, 607169 (AR)
  9. Guillermina Ahumada and Jose A. Ahumada, 425152 (AR)
  10. West Bay Motors Incorporated, 552181 (AS)
  11. Thomas Edward Kinder, 546324, 546328 (AS)
  12. Armen Hovhannisyan, 389682 (ET)
- Hearing Notices Sent – Appearance Waived
  13. Atco Enterprises, Inc., 359307, 359854 (ET)
- Petition for Release of Seized Property
  14. Dhanoa, Inc., 624561 (ET)

**G2. Franchise and Income Tax Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.  No final determination on sub-item 16.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notice Sent – No Response
  1. Howard B. Han and Seung W. Han, 577081
- Decisions
  2. Yoshio Aoki, 553610
  3. Mary Ann Ault, 534656
  4. Cornerstone Real Estate Fund A, LLC, 574006
  5. Gervase F. Eline III, 567681
  6. Cristiana Ferrari, 551247
  7. Danny L. Gantt and Marilyn J. Gantt, 560555
  8. James A. Gregoline, 557786
  9. Ricardo Hinestroza, 553528
  10. Mark E. Holm, 576514
  11. Jennifer Hu, 571278

12. Sheila Kennedy, 530951
13. William Kwok, 571820
14. Rebecca Martz, 573096
15. Barbara Olstad, 573721
16. ~~RMDI Corporation, 594848~~
17. Douglas Samski, 559019
18. Vittaria.com, Inc., 563333
- Petitions for Rehearing
19. Ronald P. Cox and Chen Li, 537134
20. Angela Real, 536331

G3. Homeowner and Renter Property Tax Assistance Matters  
There are no items for this matter.

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Redeterminations
  1. Orange County Plastering Co., Inc., 329383 (EA)
  2. St. Francis Medical Center, 585711 (AA)
  3. Jacobson, David Enterprise, Inc., 572115 (EH)
- Relief of Penalty/Interest
  4. Alpha Beta Company, 623588 (AA)
- Denials of Claims for Refund
  5. Tractor Supply Company, 592483 (OH)
  6. Medcal Sales, LLC, 577725 (EH)
  7. Boral Stone Products, LLC, 539352 (JH)

G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Credits and Cancellations
  1. Marty James Orosco, 624120 (CH)
  2. Mikial Singh Nijjar, 624113 (CH)
  3. SCP Distributors, LLC, 620956 (OH)
  4. Superior Auto-Mission Hills, LLC, 621426 (AC)

## ➤ Refunds

5. Manchester Resorts, L.P., 599651 (FH)
6. Chevrolet Motor Division, 613937 (OH)
7. Mercedes-Benz USA, LLC, 612935 (KH)
8. Insurance Company of the West, 531594 (FH)
9. BMW of North America, 614384 (OH)
10. Elgin Laib, Jr., 609925 (EA)
11. Caridianbct, Inc., 513661 (OH)
12. Save Mart Supermarkets, 614175 (KH)
13. Boral Stone Products, LLC, 539352 (JH)
14. Home Acceptance Corporation, 557531 (EA)

## G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

## ➤ Redetermination

1. Verizon Business Network Services, Inc., 437657 (ET)

## ➤ Relief of Penalty

2. Molina Healthcare of CA Partner Plan, Inc., 604897 (ET) 'CF'
3. MillerCoors, LLC, 613558 (ET) 'CF'
4. Vitol, Inc., 620434 (MT) 'CF'
5. Aetna Life Insurance Co., 624675 (ET) 'CF'

## G7. Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

## ➤ Credit and Cancellation

1. Haycock Petroleum Company, 466750 (MT) 'CF'

## ➤ Refund

2. The Wine Group, LLC, 550312, 552965, 557368 (ET) 'CF'

There are no items for the following matters:

G8. Property Tax Matters

G9. Cigarette License Fee Matters

G10. Legal Appeals Property Tax Matters

**H. Tax Program Nonappearance Matters – Adjudicatory****H1. Legal Appeals Matters**➤ **Petition for Rehearing****1. Frangi's Restaurant, Inc., 433581 (AS)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following matters:

H2. Franchise and Income Tax Matters

H3. Homeowner and Renter Property Tax Assistance Matters

H4. Sales and Use Taxes Matters

H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

H6. Special Taxes Matters

H7. Special Taxes Matters – Credits, Cancellations, and Refunds

H8. Property Tax Matters

H9. Cigarette License Fee Matters

H10. Legal Appeals Property Tax Matters

**I. Tax Program Nonappearance Matters****I1. Property Taxes Matters**

There are no items for this matter.

**I2. Offer in Compromise Recommendations**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1a. Bruce Terrance Busby

1b. Kathleen Ann Busby

1c. Atwill, L.L.C.

2. Stephen Williams Churchill

3a. Karen P. Kukkonen

3b. Fountains Plus Garden Center, Inc.

4. Barbara Renae McWherter

5. Michael Timothy Scott, Jr.

6. Floyd Thorne

7. Wionics Technologies, Inc.

8. Tommy Vaughn Woods

- I3. Local Tax Reallocation Matters  
There are no items for this matter.

### Chief Counsel Matters

#### J. Rulemaking

- J1. Adoption of Emergency Regulations – Lumber Products Assessment

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	Yes Abstain No Yes Yes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Referred the matter to the Business Taxes Committee to begin the rulemaking process.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

There are no items for the following matters:

- K. Business Taxes  
L. Property Taxes  
M. Other Chief Counsel Matters

### Administrative Session

#### N. Consent Agenda

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations. No final determination on sub-item 1.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

~~N1. Board Resolution~~

~~• Regina Evans-Jarrett~~

N2. Approval of 2013 Emergency Telephone Users Surcharge Rate

N3. Approval of the 2013 Board Workload Plan

- O. Adoption of Board Committee Reports and Approval of Committee Actions  
There are no items for this matter.

**P. Other Administrative Matters**

P1. Executive Director's Report

1. CROS Project Update and Actions

There are no items for the following matters:

P2. Chief Counsel Report

P3. Sales and Use Tax Deputy Director's Report

P4. Property and Special Taxes Deputy Director's Report

1. Fire Prevention Fee Program Update

P5. Administration Deputy Director's Report

1. 2012/13 Budget Update - Information on the Governor's Budget may be provided.

2. Legislative Budget Change Proposals – will be presented for Board discussion and approval.

- a. AB 1492 Lumber Products Assessment

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- b. AB 2323 Publication of Board Opinions

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation and proceed with appeals process.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- c. Additional Budget Change Proposals based on enacted Legislation may be presented.

There are no items for the following matters:

P6. Technology Deputy Director's Report

P7. External Affairs Deputy Director's Report

**Q. Closed Session**





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**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**October 23-25, 2012**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Wednesday, October 24, 2012**

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**Board Meeting**

**C. Sales and Use Tax Appeals Hearings**

C5. Macradij Sarkis Yacoubian, 508838 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C6. ~~Anwer Ali Jadhavji, 202563 (AC)~~

C7. Café 976, LLC, 479006, 504670 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C8. ~~Jerry Pena, 478061 (EH)~~

C9. Miguel Orejel and Magdalena Orejel, 529908 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C10. ~~Craig Robert Hansen, 518238 (EH)~~

C11. Melika, Inc., 549416 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C12. Club Red Square, LLC, 510332 (AC) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. Approved staff recommendation. The Board directed staff to inform the taxpayer of the Offer in Compromise program and of payment options.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C13a. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513980 (KH)~~

~~C13b. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513982 (KH)~~

~~C13c. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513983 (KH)~~

~~C13d. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513984 (KH)~~

C14. Nabil W. Waniss, 491575 (EA) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C15. Jose E. Sanchez, 489568, 505671(EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C16. Heidi Rachael Mendez, Edgardo Mendez and Rachel Mendez, 495816 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes



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**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**October 23-25, 2012**

**PRELIMINARY RECORD OF BOARD ACTIONS**

Agenda Changes

Webcast on Thursday, October 25, 2012

**Thursday, October 25, 2012**

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**Board Meeting**

**C. Sales and Use Tax Appeals Hearings**

C17. Baron L. Jones, 523682 (EH) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
Approved staff recommendation.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C18. Joaquin E. Hernandez, 523684 (AA) – No Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C19. Stephen H. McCorkle and Jennifer L. McCorkle, 486206 (UT) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C20. Richard Festo Bwogi, 514577 (AS)~~~~C21. Tim Finnell, Inc., 521823, 577253 (EH)~~~~C22a. Gordon W. Kelley, 475764 (AC)~~~~C22b. Terry D. Eaves, 475767 (AC)~~~~C23. Nirvair Corporation, 529714 (EA)~~~~C24a. Ibrahim Said Mekhail, 445466, 473541 (AA)~~~~C24b. Ibrahim Said Mekhail, 473538 (AP)~~~~C24c. Ibrahim Said Mekhail, 445467, 473537 (AA)~~~~C24d. Ibrahim Said Mekhail, 473539 (AS)~~~~C24e. Ibrahim Said Mekhail, 445468, 473540 (AA)~~~~C24f. Ibrahim Said Mekhail, 475481 (AP)~~~~C24g. Ibrahim Said Mekhail, 475476, 524559 (AS)~~~~C24h. Ibrahim Said Mekhail, 475478, 524544 (AS)~~

## C25. Rebhya Abdeljawad, 553035 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C26. Mohamad Marwan Nafeh, 326425, 515731(AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C27. Anderson Audio Visual-East Bay, LLC, 511892 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C28. Yin Mei Liang, 492980 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.  Approved staff's revised recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**D. Special Taxes Appeals Hearing**

## D1. Ashraf Alfonose Youssef, 358704 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The matter was postponed to the December 18, 2012 Sacramento meeting.	Mr. Horton	
	Ms. Steel	
	Mr. Runner	
	Ms. Yee	
	Mr. Chiang/ Ms. Mandel	